

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD.

SPECIAL CIVIL APPLICATION No 2451 of 1986

For Approval and Signature :

Hon'ble MR. JUSTICE S.K.KESHOTE

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1. Whether Reporters of Local Papers may be allowed to see the judgments?
 2. To be referred to the Reporter or not?
 3. Whether Their Lordships wish to see the fair copy of the judgment?
 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge?

NATIONAL KHANDSARI UDYOG
VERSUS
STATE OF GUJARAT

Appearance:

None present for Petitioner

MS PS PARMAR for Respondents No.1 and 2

CORAM : MR JUSTICE S.K. KESHOTE
Date of decision:03-03-1997.

C.A.V. JUDGMENT

1. The matter was called out for hearing in the first round then in the second round and lastly in the third round, but none put appearance on behalf of the petitioners.

2. Perused the Special Civil Application and heard the learned counsel for the respondents. The petitioner prayed for following reliefs:

(A) That Your Lordships will be pleased to issue a Writ of Mandamus or a Writ in the nature of Mandamus or a Writ of Certiorari or a Writ in the nature of Certiorari or any other appropriate writ, direction or order, declaring inter alia that the petitioner-firm is entitled to get the Incentive benefit of Sales Tax exemption to the extent of Rs.12,46,804/- for the period from 15-1-1982 to 14-1-1989 in terms of Government Resolution dated 27-8-1980;

(B) That Your Lordships will be pleased to issue a writ of Mandamus or a Writ in the nature of Mandamus or a writ of certiorari or a writ in the nature of certiorari or any other appropriate writ, direction or order quashing and setting aside the impugned notification dated 5-2-1981 issued by the Respondent Government to the extent of its confining and nullifying the effect of benefits to which the petitioner-firm has become entitled to in view of the Resolution dated 27-8-1980;

(C) That Your Lordships will be pleased to issue suitable writ, order or direction, directing the Respondent Government and/or its officers, servants and agents, restraining them from requiring the petitioners to pay purchase tax on the purchase of sugar-cane so long as the petitioner-firm is availing of the benefit of the Sales Tax Incentive as per the Resolution dated 27-8-1980 to the extent of Rs.8,80,425/-;

(D) Ad Interim ex-parte relief in terms of para (C) above may be granted.

3. The counsel for the respondents contended that the issue which has been raised by the petitioner in this Special Civil Application is squarely covered by the Division Bench decision of this court given in Special Civil Application No.6038 of 1986 decided on 18-1-1992. Yesterday I have considered the identical matter and I find that this matter involves the identical issue and is squarely covered by the aforesaid Division Bench decision of this court. Nobody is present on behalf of the petitioner to controvert this fact.

4. In the result, this Special Civil Application fails and the same is dismissed. Rule discharged. Interim relief, if any, granted by this court stands

vacated. No order as to costs.

zgs/-